

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1 percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of 2 percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to 2 percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional 2 percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of October 1, 1997, there are 51 counties that impose a lodging tax.

Table 14

State Lodging Tax Revenue

Month	Calendar Year 1997	Calendar Year 1996	Net Change	Percent Change
January	\$ 115,656	\$ 117,352	\$ (1,696)	-1.45%
February	123,815	123,977	(162)	-0.13
March	157,496	144,775	12,721	8.79
April	163,269	154,057	9,212	5.98
May	185,847	181,398	4,449	2.45
June	229,602	210,392	19,210	9.13
July	242,586	225,005	17,581	7.81
August	247,847	286,810	(38,963)	-13.58
September	204,117	172,894	31,223	18.06
October	203,441	208,123	(4,682)	-2.25
November	158,800	111,060	47,740	42.99
December	132,166	119,654	12,512	10.46
Total	\$2,164,642	\$2,055,497	\$109,145	5.31%

State Lodging Tax Revenue, 1987 to 1997

Millions of Dollars

